

**Title 36: TAXATION**  
**Chapter 919-A: VISUAL MEDIA PRODUCTION REIMBURSEMENT**

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**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 919-A: VISUAL MEDIA PRODUCTION REIMBURSEMENT**

**§6901. DEFINITIONS**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [2005, c. 519, Pt. GG, §3 (NEW).]

**1. Certified visual media production.** "Certified visual media production" means a visual media production that has been certified by the Department of Economic and Community Development as eligible for reimbursement under this chapter in accordance with Title 5, section 13090-L.

[ 2009, c. 470, §6 (AMD) . ]

**2. Certified production wages.** "Certified production wages" means wages subject to withholding under section 5250, subsection 1 that are paid by a visual media production company for work on a certified visual media production, an amount paid to a temporary employee-leasing company for personal services rendered in this State by a leased employee in connection with a certified visual media production, an amount paid for the services of a performing artist working in the State in connection with a certified visual media production and other contractual payments for the services of individuals working in the State in connection with a certified visual media production. "Certified production wages" includes only the first \$50,000 paid to or with respect to a particular individual for personal services rendered in connection with a particular certified visual media production.

[ 2013, c. 546, §16 (AMD) . ]

**3. Commissioner.** "Commissioner" means the Commissioner of Administrative and Financial Services.

[ 2005, c. 519, Pt. GG, §3 (NEW) . ]

**3-A. Temporary employee-leasing company.** "Temporary employee-leasing company" means a business that contracts with a visual media production company to supply workers to perform services for a certified visual media production or a private employment agency that contracts with a visual media production company to supply workers to perform services for a certified visual media production on a temporary help basis.

[ 2009, c. 470, §6 (NEW) . ]

**4. Visual media production.** "Visual media production" has the same meaning as in Title 5, section 13090-L, subsection 2-A, paragraph D.

[ 2009, c. 470, §6 (AMD) . ]

**5. Visual media production company.** "Visual media production company" has the same meaning as in Title 5, section 13090-L, subsection 2-A, paragraph E.

[ 2009, c. 470, §6 (AMD) . ]

**6. Project period.**

[ 2009, c. 470, §6 (RP) . ]

**7. Resident of Maine.** "Resident of Maine" means a person who:

A. Filed as a resident individual under Part 8 on that person's most recently filed Maine income tax return; [2005, c. 519, Pt. GG, §3 (NEW).]

B. Could have filed as a resident individual under Part 8 if a return had been required in a case where no income tax return was required; or [2009, c. 470, §6 (AMD).]

C. Was claimed, or could have been claimed, as a dependent on the Maine income tax return of an individual who filed as a resident individual under Part 8 on the filer's most recently filed Maine income tax return. [2005, c. 519, Pt. GG, §3 (NEW).]

[ 2009, c. 470, §6 (AMD) .]

#### SECTION HISTORY

2005, c. 519, §GG3 (NEW). 2009, c. 470, §6 (AMD). 2011, c. 240, §45 (AMD). 2011, c. 240, §47 (AFF). 2013, c. 546, §16 (AMD).

## §6902. REIMBURSEMENT ALLOWED; PROCEDURE; AUDITS

**1. Generally.** A visual media production company is allowed a reimbursement equal to 12% of certified production wages paid to or with respect to an individual who is a resident of Maine and 10% of certified production wages paid to or with respect to an individual who is not a resident of Maine.

[ 2011, c. 240, §46 (AMD) .]

**2. Procedure for reimbursement.** Within 6 weeks following submission of the certified visual media production report pursuant to Title 5, section 13090-L, subsection 4, a visual media production company shall report to the State Tax Assessor that portion of certified production wages paid for the certified visual media production, together with any additional information the assessor may reasonably require. The assessor shall certify to the State Controller the amounts to be transferred to the visual media production reimbursement account established, maintained and administered by the State Controller from General Fund undedicated revenue within the withholding tax category. The assessor shall pay those amounts to each visual media production company within 90 days of the receipt by the assessor of the visual media production company's report.

[ 2009, c. 470, §7 (AMD) .]

**3. Audit process.** This chapter may not be construed to limit the authority of the State Tax Assessor to conduct an audit of any visual media production company certified pursuant to Title 5, section 13090-L. When the assessor determines that a distribution larger than that authorized by this chapter has been received by any person, the assessor may enforce repayment of the overpayment by assessment pursuant to the provisions of chapter 7 or may apply the overpayment against subsequent reimbursements made pursuant to this chapter. If the assessor determines that an overpayment is the result of fraud on the part of a visual media production company, the assessor may disqualify that company from receiving any future distributions pursuant to this chapter.

[ 2009, c. 470, §7 (AMD) .]

#### SECTION HISTORY

2005, c. 519, §GG3 (NEW). 2007, c. 693, §36 (AMD). 2009, c. 361, §35 (AMD). 2009, c. 470, §7 (AMD). 2011, c. 240, §46 (AMD).

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